

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 05/21/2018


President of the Board - Original Signature Required

5/21/2018
Date


Secretary of the Board - Original Signature Required

5/21/2018
Date


Chief School Administrator - Original Signature Required

5/21/2018
Date

BRIAN GELLER

(717)266-3667 Extn :10222

Contact Person

Telephone

Extension

gellerb@nebobcats.org

Email Address



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
--	-------------------------	---------------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$67862980
Ending Unassigned Fund Balance	\$5300000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Sacey A Sidle</i>	DATE 5/21/18
--	------------------------

DUE DATE: AUGUST 15, 2018



**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**


24 PS 6-687(e)(1)

(03/2006)

School District Name : Northeastern York SD	County : York	AUN Number : 112874403
--	------------------	---------------------------

Section 687(e)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 05/17/18
--	------------------

DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$513,283.00 Function 2200, Object 200: \$569,719.00	Instructional staff development costs (w/o salaries) are recorded in function 2270 using object code 240 for \$225k of staff tuition reimbursement budget.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	both maintained for future unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For future increases in employer cost of PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve amount assigned to future high school building renovations.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,300,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
	\$7,300,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,210,230
7000 Revenue from State Sources	23,722,750
8000 Revenue from Federal Sources	705,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	
	\$68,637,980
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
	\$75,937,980

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,377,445
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	43,000
6120 Current Per Capita Taxes, Section 679	61,000
6140 Current Act 511 Taxes - Flat Rate Assessments	166,000
6150 Current Act 511 Taxes - Proportional Assessments	3,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	103,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	54,285
6980 Revenue from Community Services Activities	25,000
REVENUE FROM LOCAL SOURCES	
	\$44,210,230
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,328,919
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	1,918,590
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	727,588
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,285,519
7505 Ready to Learn Block Grant	542,734
7810 State Share of Social Security and Medicare Taxes	1,219,829
7820 State Share of Retirement Contributions	5,330,571
REVENUE FROM STATE SOURCES	
	\$23,722,780
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	590,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	\$705,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,637,980

Act 1 Index (current): 3.2%
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$37,377,445
 Amount of Tax Relief for Homestead Exclusions: \$1,285,519
 Total Approx. Tax Revenue: \$38,662,964
 Approx. Tax Levy for Tax Rate Calculation: \$40,018,623

	Revenue	York	Total
2017-18 Data			
a. Assessed Value	\$1,507,000,000		\$1,507,000,000
b. Real Estate Mills	26.0900		
2018-19 Data			
i. 2016 STEB Market Value	\$1,628,983,077		\$1,628,983,077
d. Assessed Value	\$1,524,518,960		\$1,524,518,960
e. Assessed Value of New Constr/ Renov	\$0		\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$39,317,630		\$39,317,630
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	100.000000%		100.000000%
h. Rebalanced 2017-18 Tax Levy	\$39,317,630		\$39,317,630
(f Total * g)			
i. Base Mills Subject to Index	26.0900		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

	Revenue	York	Total
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.500000%		96.500000%
k. Tax Levy Needed	\$40,018,623		\$40,018,623
(Approx. Tax Levy * g)			
2018-19 Real Estate Tax Rate	26.2500		
(k / d * 1000)			
iii. m. Tax Levy Generated by Mills	\$40,018,623		\$40,018,623
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$38,733,104		\$38,733,104
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$37,377,445		\$37,377,445
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$37,377,445

Amount of Tax Relief for Homestead Exclusions \$1,285,519

Total Approx. Tax Revenue: \$38,662,964

Approx. Tax Levy for Tax Rate Calculation: \$40,018,623

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.9248	
q. Mills In Excess of Index (if (i > p), (i - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,047,368	\$41,047,368
s. Millage Rate within Index? (if i > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,844.00	
Number of Homestead/Farmstead Properties	6315	6315
Median Assessed Value of Homestead Properties		\$123,000

Act 1 Index (current): 3.2%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$37,377,445
 Amount of Tax Relief for Homestead Exclusions: \$1,285,519
 Total Approx. Tax Revenue: \$38,662,964
 Approx. Tax Levy for Tax Rate Calculation: \$40,018,623
 York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,285,519	Lowering RE Tax Rate	\$0	\$1,285,519
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,285,519

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		York	1,524,518,960	26.2500	40,018,623	1,285,519	38,733,104	96.500000%	37,377,445
Totals:			1,524,518,960		40,018,623	1,285,519	38,733,104	96.500000%	= 37,377,445

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			61,000
6140	Rate			Estimated Revenue
6141	\$5.00	\$0.00	75,000	61,000
6142	\$10.00	\$0.00	130,000	105,000
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
Total			205,000	166,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150				
6151	0.500%	0.000%	2,800,000	2,775,000
6152	0.000	0.000	0	0
6153	0.500%	0.000%	700,000	700,000
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
Total			3,500,000	3,475,000

	Act 511 Tax Limit	Market Value	Mills
	1,628,983,077	X	12
Total Act 511, Current Taxes			19,547,797 (511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> York	26.0900	26.2500	0.62%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes - Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,048,238
1200 Special Programs - Elementary / Secondary	10,013,211
1300 Vocational Education	2,670,154
1400 Other Instructional Programs - Elementary / Secondary	245,822
Total Instruction	\$40,977,425
2000 Support Services	
2100 Support Services - Students	2,613,213
2200 Support Services - Instructional Staff	3,830,256
2300 Support Services - Administration	4,054,084
2400 Support Services - Pupil Health	970,366
2500 Support Services - Business	551,435
2600 Operation and Maintenance of Plant Services	4,580,303
2700 Student Transportation Services	2,805,934
2800 Support Services - Central	140,014
2900 Other Support Services	30,000
Total Support Services	\$19,575,805
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,035,976
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,036,976
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,748,974
5200 Interfund Transfers - Out	524,000
Total Other Expenditures and Financing Uses	\$6,272,974
Total Estimated Expenditures and Other Financing Uses	\$67,862,980

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,260,772
200 Personnel Services - Employee Benefits	9,988,112
300 Purchased Professional and Technical Services	252,061
400 Purchased Property Services	11,750
500 Other Purchased Services	1,078,025
600 Supplies	375,966
700 Property	61,812
800 Other Objects	19,740
Total Regular Programs - Elementary / Secondary	\$28,048,238
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,391,102
200 Personnel Services - Employee Benefits	2,485,060
300 Purchased Professional and Technical Services	3,110,000
500 Other Purchased Services	986,896
600 Supplies	37,293
800 Other Objects	2,860
Total Special Programs - Elementary / Secondary	\$10,013,211
1300 Vocational Education	
100 Personnel Services - Salaries	947,655
200 Personnel Services - Employee Benefits	560,018
300 Purchased Professional and Technical Services	7,695
400 Purchased Property Services	218,506
500 Other Purchased Services	876,918
600 Supplies	35,077
700 Property	22,863
800 Other Objects	1,422
Total Vocational Education	\$2,670,154
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	87,861
200 Personnel Services - Employee Benefits	81,961
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$245,822
Total Instruction	\$40,977,425
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,548,682
200 Personnel Services - Employee Benefits	1,011,050
300 Purchased Professional and Technical Services	35,300
500 Other Purchased Services	1,035
600 Supplies	12,536
800 Other Objects	4,610

Description	Amount
Total Support Services - Students	\$2,613,213
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	513,283
200 Personnel Services - Employee Benefits	569,719
300 Purchased Professional and Technical Services	1,812,900
400 Purchased Property Services	12,000
500 Other Purchased Services	71,797
600 Supplies	301,427
700 Property	544,000
800 Other Objects	5,130
Total Support Services - Instructional Staff	\$3,830,256
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,521,243
200 Personnel Services - Employee Benefits	1,384,661
300 Purchased Professional and Technical Services	93,900
500 Other Purchased Services	16,550
600 Supplies	13,630
700 Property	3,700
800 Other Objects	20,400
Total Support Services - Administration	\$4,054,084
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	369,999
200 Personnel Services - Employee Benefits	337,367
300 Purchased Professional and Technical Services	251,115
400 Purchased Property Services	500
500 Other Purchased Services	150
600 Supplies	7,000
700 Property	3,235
800 Other Objects	1,000
Total Support Services - Pupil Health	\$970,366
2500 Support Services - Business	
100 Personnel Services - Salaries	222,935
200 Personnel Services - Employee Benefits	214,500
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	3,300
500 Other Purchased Services	21,200
600 Supplies	24,500
800 Other Objects	9,000
Total Support Services - Business	\$691,436
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,286,653
200 Personnel Services - Employee Benefits	979,600
300 Purchased Professional and Technical Services	690,900
400 Purchased Property Services	1,042,550
500 Other Purchased Services	174,500

Description	Amount
600 Supplies	244,100
700 Property	158,500
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$4,580,303
2700 Student Transportation Services	
500 Other Purchased Services	2,801,784
600 Supplies	4,150
Total Student Transportation Services	\$2,805,934
2800 Support Services - Central	
100 Personnel Services - Salaries	65,014
200 Personnel Services - Employee Benefits	63,000
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	1,500
600 Supplies	3,500
800 Other Objects	3,000
Total Support Services - Central	\$140,014
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$19,575,608
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	520,976
200 Personnel Services - Employee Benefits	250,000
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	90,750
600 Supplies	30,400
700 Property	30,000
800 Other Objects	18,850
Total Student Activities	\$1,035,976
3300 Community Services	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,036,976
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,272,974
900 Other Uses of Funds	3,476,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,748,974
5200 Interfund Transfers - Out	
900 Other Uses of Funds	524,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$924,000
Total Other Expenditures and Financing Uses	\$6,272,974
TOTAL EXPENDITURES	\$67,862,980

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Cash and Short-Term Investments		
General Fund	9,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	6,400,000	6,300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	1,550,000	1,575,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,700,000	\$17,675,000
Long-Term Investments		
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$17,700,000

\$17,675,000

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	59,275,000	56,130,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$62,275,000	\$59,730,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Long-Term Indebtedness		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund	\$82,275,000	\$89,730,000
Total Long-Term Indebtedness		

06/30/2018 Estimate 06/30/2019 Projection

Short-Term Payables

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables

	\$62,275,000	\$66,730,000
--	---------------------	---------------------

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	775,000
0850 Unassigned Fund Balance	5,300,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,075,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,075,000
--	--------------------